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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019(Part-III) Dated, Agartala, the 8th January, 2020.

Notification No. 28/2019- State Tax (Rate)

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.12/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 41, -

(a) in column (3), for the figure "50", at both the places where they occur, the figure "20 " shall be substituted;
(b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the State Government shall monitor and enforce the above condition as per the order issued by the Government in this regard: Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty: Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.".

2. This notification shall come into force with effect from the 1st day of January, 2020.

By order of the Governor,

8.1.2020

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No. 12/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29th June, 2017 and was last amended by notification No. 21/2019 - State Tax (Rate), dated the 1st October, 2019 *vide* number 2071, dated the 1st October, 2019.

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